

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greensburg Community Schools (1730)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,437,971	\$2,786,573	\$2,959,087	\$3,507,785	44%	26%	19%
	11200 Regular Programs; Middle/Junior High	\$774,691	\$1,309,982	\$1,314,669	\$1,547,945	100%	18%	18%
	11300 Regular Programs; High School	\$1,496,122	\$1,714,871	\$1,841,132	\$2,190,058	46%	28%	19%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$18,041	\$41,139	n/a	n/a	128%
	11450 Vocational Education; Consumer and Homemaking	\$88,890	\$118,425	\$119,693	\$142,441	60%	20%	19%
	11470 Vocational Education; Business Education	\$44,801	\$0	\$0	\$0	-100%	n/a	n/a
	11510 Vocational Education; Cooperative Education	\$64,161	\$55,515	\$43,194	\$47,216	-26%	-15%	9%
	11910 Other Regular Programs; Competency Testing	\$4,629	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$32,857	\$43,171	\$30,734	\$17,245	-48%	-60%	-44%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$20,915	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$444,785	\$667,921	\$830,040	\$820,023	84%	23%	-1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$36,477	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$2,852	\$5,998	\$7,258	\$775	-73%	-87%	-89%
	12510 Culturally Different; Communication Disorders	\$67,526	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$832	\$7,776	\$3,993	\$3,500	320%	-55%	-12%
	12710 Equal Opportunity At Risk	\$57,422	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$0	\$51,961	\$49,214	\$54,450	n/a	5%	11%
	12900 Other Special Programs	\$29,966	\$64,243	\$75,124	\$110,262	268%	72%	47%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,376	\$21,348	\$20,797	\$23,539	338%	10%	13%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$7,474	n/a	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,040	\$23,726	\$10,094	\$13,497	> 500%	-43%	34%
	14100 Summer School Programs; Elementary	\$57,474	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$5,682	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$29,819	\$14,872	\$15,006	\$19,469	-35%	31%	30%
	16100 Remediation Testing	\$0	\$48,770	\$37,805	\$44,778	n/a	-8%	18%
	16200 Preventive Remediation	\$0	\$12,148	\$27,771	\$34,299	n/a	182%	24%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$124,720	\$31,354	\$26,494	\$82,244	-34%	162%	210%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$54,336	\$58,350	\$59,413	n/a	9%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$35,110	\$39,521	\$41,972	n/a	20%	6%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$57,263	\$0	\$0	\$0	-100%	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$9,550	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$82,221	\$71,726	\$53,695	\$59,932	-27%	-16%	12%
	22230 Library/Media Services; Audiovisual	\$0	\$0	\$2,647	\$1,489	n/a	n/a	-44%
	24100 Office of The Principal	\$682,568	\$806,913	\$839,324	\$1,087,763	59%	35%	30%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$174,378	\$171,137	\$117,100	\$155,227	-11%	-9%	33%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$23,644	\$53,012	\$50,980	\$121,693	415%	130%	139%
	26497 2007 Account Code - Teachers Retirement Fund	\$234,141	\$405,438	\$427,206	\$208,801	-11%	-49%	-51%
Student Academic Achievement Total		\$7,063,308	\$8,576,325	\$9,018,969	\$10,474,892	48%	22%	16%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$4,000	n/a	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,098	\$0	\$0	\$1,597	45%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$88,486	\$195,864	\$208,932	\$252,182	185%	29%	21%
	21320 Health Services; Medical Services	\$4,563	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$32,034	\$49,961	\$54,549	\$68,108	113%	36%	25%
	21390 Health Services; Other Health Services	\$1,833	\$5,477	\$5,760	\$5,178	182%	-5%	-10%
	21420 Psychological Testing	\$31,508	\$67,211	\$100,545	\$71,820	128%	7%	-29%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$5,666	\$280	\$24,193	n/a	327%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$8,301	\$26,548	\$2,928	n/a	-65%	-89%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,418	\$30,052	\$27,215	\$26,847	100%	-11%	-1%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,828	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$241,843	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$567	\$2,661	\$354	n/a	-38%	-87%
	23120 Board of Education; Service Area Assistants	\$0	\$1,409	\$2,016	\$1,000	n/a	-29%	-50%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$970	\$15	n/a	n/a	-98%
	23210 Executive Administration; Office of The Superintendent	\$258,620	\$287,876	\$327,548	\$388,980	50%	35%	19%

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	23220 Executive Administration; Community Relations	\$0	\$132	\$1,749	\$1,947	n/a	> 500%	11%
	23290 Executive Administration; Other Executive Administration Services	\$43,843	\$23,035	\$26,347	\$28,373	-35%	23%	8%
	24900 Other Support Services, School Administration	\$23,246	\$0	\$0	\$0	-100%	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	25730 Personnel Services; Personnel Services	\$0	\$1,408	\$2,500	\$1,500	n/a	7%	-40%
	26700 2007 Account Code - Technology Coordinator	\$0	\$331,481	\$403,651	\$206,028	n/a	-38%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$8,447	\$974	\$0	n/a	-100%	-100%
Student Instructional Support Total		\$511,476	\$1,016,886	\$1,192,247	\$1,327,892	160%	31%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$2,631	\$170	\$848	\$1,938	-26%	> 500%	129%
	23160 Board of Education; Promotion Expenses	\$0	\$610	\$750	\$3,901	n/a	> 500%	420%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,633	\$2,765	\$2,377	\$10,540	> 500%	281%	343%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$62,885	\$66,150	\$78,473	n/a	25%	19%
	25160 Fiscal Services; Financial Accounting	\$318	\$578	\$478	\$100	-69%	-83%	-79%
	25191 Other Fiscal Services; Refund of Revenue	\$3,736	\$2,906	\$2,030	\$1,835	-51%	-37%	-10%
	25400 Planning, Research, Development and Evaluation	\$0	\$750	\$1,211	\$625	n/a	-17%	-48%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$6,000	\$0	\$1,500	\$0	-100%	n/a	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$56,165	\$57,850	\$67,218	n/a	20%	16%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,009,619	\$1,460,223	\$1,552,737	\$1,752,765	74%	20%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$112,315	\$0	\$846	\$0	-100%	n/a	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,093	\$437,244	\$571,172	\$680,085	> 500%	56%	19%
	26499 2007 Account Code - Other	\$0	\$117,240	\$112,124	\$119,096	n/a	2%	6%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,531	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,457	\$1,680	\$700	n/a	-72%	-58%
	26700 Operation and Maintenance of Plant Services; Insurance	\$83,959	\$202,410	\$105,912	\$99,831	19%	-51%	-6%
	27010 Student Transportation; Service Area Direction	\$0	\$24,265	\$17,252	\$20,452	n/a	-16%	19%
	27100 Student Transportation; Vehicle Operation	\$39,834	\$188,757	\$201,009	\$216,662	444%	15%	8%
	27200 Student Transportation; Monitoring Services	\$13,345	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$30,966	\$76,252	\$82,703	\$95,882	210%	26%	16%
	27400 Student Transportation; Purchase of School Buses	\$5,600	\$76,551	\$152,565	\$65,950	> 500%	-14%	-57%
	27500 Student Transportation; Insurance on Buses	\$338	\$3,200	\$329	\$9,271	> 500%	190%	> 500%
	27700 Student Transportation; Contracted Transportation Services	\$366,518	\$411,340	\$411,944	\$435,466	19%	6%	6%
	27900 Student Transportation; Other Student Transportation Services	\$21,004	\$10,005	\$6,719	\$0	-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$1,354	\$1,352	\$1,006	\$1,557	15%	15%	55%
	31100 Food Services Operations; Service Area Direction	\$0	\$365,640	\$39,637	\$40,918	n/a	-89%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$295,561	\$37,634	\$366,853	\$408,909	38%	> 500%	11%
	31400 Food Services Operations; Food Purchases	\$290,498	\$405,013	\$428,839	\$461,345	59%	14%	8%
	31900 Other Food Services	\$12,692	\$13,318	\$58,309	\$20,255	60%	52%	-65%
	33100 Community Service Operations; Direction of Community Services	\$95	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$1,945	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$2,500	\$7,572	\$19,290	\$2,032	-19%	-73%	-89%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$97,770	\$99,322	\$941,958	n/a	> 500%	> 500%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$153,823	\$204,756	\$142,026	n/a	-8%	-31%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$353,301	\$44,818	\$51,102	n/a	-86%	14%
Overhead and Operational Total		\$2,363,085	\$4,572,195	\$4,613,016	\$5,730,891	143%	25%	24%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$988,740	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$0	\$2,502	\$7,252	\$37	n/a	-99%	-99%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$80	\$46,153	\$105,290	\$145,709	> 500%	216%	38%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$2,620	\$0	\$65,253	n/a	> 500%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$476,655	\$902,497	\$405,867	n/a	-15%	-55%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$72,175	\$59,900	\$53,345	n/a	-26%	-11%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$5,321	\$594	\$1,026	n/a	-81%	73%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$775,707	\$419,671	\$730,636	\$680,756	-12%	62%	-7%

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	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$24,394	\$0	\$0	\$1,450	-94%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$495,594	\$265,000	\$275,000	n/a	-45%	4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$2,058	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$538,095	\$945,036	\$505,046	n/a	-6%	-47%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$3,223	\$3,585	\$1,693	n/a	-47%	-53%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$918,500	\$745,950	\$935,000	n/a	2%	25%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$537,443	n/a	n/a	n/a
Nonoperational Total		\$1,789,920	\$2,980,510	\$3,765,741	\$3,609,682	102%	21%	-4%
prorated								
	26491 2007 Account Code - PERF	\$30,807	\$63,575	\$69,880	\$33,894	10%	-47%	-51%
	26492 2007 Account Code - Social Security	\$545,930	\$646,828	\$700,056	\$359,885	-34%	-44%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$6,734	\$34,947	\$37,877	\$32,280	379%	-8%	-15%
	26494 2007 Account Code - Group Insurance	\$733,985	\$1,283,193	\$1,232,301	\$123,320	-83%	-90%	-90%
	26496 2007 Account Code - Unemployment Compensation	\$5,453	\$2,432	\$521	\$71	-99%	-97%	-86%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$55,030	\$0	\$0	\$0	-100%	n/a	n/a
prorated Total		\$1,377,938	\$2,030,975	\$2,040,635	\$549,449	-60%	-73%	-73%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$8,224,685	\$10,296,773	\$10,744,267	\$10,936,413	33%	6%	2%	62.8%	53.7%	52.1%	50.4%
Student Instructional Support	\$584,437	\$1,154,761	\$1,338,570	\$1,366,539	134%	18%	2%	4.5%	6.0%	6.5%	6.3%
Overhead and Operational	\$2,506,686	\$4,744,846	\$4,782,029	\$5,780,172	131%	22%	21%	19.1%	24.7%	23.2%	26.6%
Nonoperational	\$1,789,920	\$2,980,510	\$3,765,741	\$3,609,682	102%	21%	-4%	13.7%	15.5%	18.3%	16.6%
Grand Total	\$13,105,728	\$19,176,891	\$20,630,607	\$21,692,806	66%	13%	5%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.2%	59.7%	58.6%	56.7%